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LANCASTER COUNTY  
CLERK

VILLAGE OF HALLAM

HALLAM, NEBRASKA

2020 – 2021 BUDGET



Village Board  
**Village of Hallam**  
Hallam, Nebraska

Management is responsible for the accompanying historical financial statements of the Village of Hallam, Nebraska, which comprise financial information in the form of the 2020-2021 State of Nebraska City/Village Budget Form, included in the accompanying prescribed form, for the year ended September 30, 2019, in accordance with the Nebraska Auditor of Public Accounts. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the historical financial statements included in the accompanying prescribed form.

The historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management is also responsible for the accompanying forecasts of the Village of Hallam, Nebraska, which comprise forecasted information in the form of the 2020-2021 State of Nebraska City/Village Budget Form in accordance with the Nebraska Auditor of Public Accounts for the years ending September 30, 2020 and 2021, including the summary of significant assumptions in accordance with the guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the forecasts nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecasts included in the accompanying prescribed form.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and the differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The forecasts included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

BMG Certified Public Accountants, LLP

A handwritten signature in dark ink, appearing to read "BMG", is written over a light blue circular stamp that contains the letters "BMG" in a stylized font.

Lincoln, Nebraska  
August 20, 2020

**2020-2021**  
**STATE OF NEBRASKA**  
**CITY/VILLAGE BUDGET FORM**

**Village of Hallam**  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Lancaster County

**This budget is for the Period October 1, 2020 through September 30, 2021**

**Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:**

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$	93,548.06	Property Taxes for Non-Bond Purposes
\$	-	Principal and Interest on Bonds
\$	93,548.06	<b>Total Personal and Real Property Tax Required</b>

**Projected Outstanding Bonded Indebtedness as of October 1, 2020**  
(As of the Beginning of the Budget Year)

Principal	\$	-
Interest	\$	-
Total Bonded Indebtedness	\$	-

\$ 23,219,243 **Total Certified Valuation (All Counties)**  
(Certification of Valuation(s) from County Assessor **MUST** be attached)

**County Clerk's Use ONLY**

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020?



YES



NO

If YES, Please submit Interlocal Agreement Report by September 20th.

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020?



YES



NO

If YES, Please submit Trade Name Report by September 20th.

**APA Contact Information**

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509

**Telephone:** (402) 471-2111      **FAX:** (402) 471-3301

**Website:** [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

**Questions - E-Mail:** [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

**Submission Information**

**Budget Due by 9-20-2020**

**Submit budget to:**

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk



# Village of Hallam in Lancaster County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	Net Cash Balance	\$ 210,344.00	\$ 219,431.00	\$ 252,412.00
2	Investments	\$ -	\$ -	
3	County Treasurer's Balance	\$ 789.00	\$ 767.00	
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	\$ -	\$ -	\$ -
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	<b>\$ 211,133.00</b>	<b>\$ 220,198.00</b>	<b>\$ 252,412.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 89,927.00	\$ 81,000.00	\$ 92,622.06
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 249.00	\$ 247.00	\$ 247.00
9	State Receipts: MIRF	\$ -	\$ -	\$ -
10	State Receipts: Highway Allocation and Incentives	\$ 30,535.00	\$ 30,478.00	\$ 31,681.00
11	State Receipts: Motor Vehicle Fee	\$ 2,275.00	\$ 2,683.00	\$ 2,683.00
12	State Receipts: State Aid	\$ -	\$ -	
13	State Receipts: Municipal Equalization Aid	\$ -	\$ -	\$ -
14	State Receipts: Other	\$ 3,961.00	\$ 3,675.00	\$ 3,675.00
15	State Receipts: Property Tax Credit	\$ -	\$ -	
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 7,171.00	\$ 6,033.00	\$ 6,033.00
18	Local Receipts: Local Option Sales Tax	\$ -	\$ -	\$ -
19	Local Receipts: In Lieu of Tax	\$ 36,257.00	\$ 35,989.00	\$ 35,989.00
20	Local Receipts: Other	\$ 159,741.00	\$ 156,803.00	\$ 100,003.00
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 60,000.00	\$ 10,000.00	\$ 10,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ -		\$ -
24	<b>Total Resources Available</b> (Lines 5 thru 23)	<b>\$ 601,249.00</b>	<b>\$ 547,106.00</b>	<b>\$ 535,345.06</b>
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	<b>\$ 381,051.00</b>	<b>\$ 294,694.00</b>	<b>\$ 500,680.00</b>
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	<b>\$ 220,198.00</b>	<b>\$ 252,412.00</b>	<b>\$ 34,665.06</b>
27	Cash Reserve Percentage			12%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 92,622.06
		County Treasurer Commission at 1%		\$ 926.00
		<b>Total Property Tax Requirement</b>		<b>\$ 93,548.06</b>



## Village of Hallam in Lancaster County

### To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 93,548.06
Bond Fund	\$ -
_____ Fund	_____
_____ Fund	_____
<b>Total Tax Request</b>	<b>** \$ 93,548.06</b>

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

### Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
_____	_____
_____	_____
_____	_____
_____	_____
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ 34,665.06
Remaining Cash Reserve	\$ 34,665.06
Remaining Cash Reserve %	12%

### Documentation of Transfers of Surplus Fees:

*(Only complete if Transfers of Surplus Fees Were Budgeted)*

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From:

Transfer To:

Amount: \$

Reason:

Transfer From:

Transfer To:

Amount: \$

Reason:

Transfer From:

Transfer To:

Amount: \$

Reason:

See accompanying summary of significant  
forecast assumptions and accountant's report.

# Village of Hallam in Lancaster County

Line No.	2020-2021 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 131,212.00					\$ 131,212.00
3	Public Safety - Police and Fire	\$ 5,938.00					\$ 5,938.00
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 34,007.00	\$ 200,000.00				\$ 234,007.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 20,932.00					\$ 20,932.00
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 4,164.00					\$ 4,164.00
17	Transportation						\$ -
18	Wastewater	\$ 15,975.00					\$ 15,975.00
19	Water	\$ 28,452.00			\$ 50,000.00		\$ 78,452.00
20	Other					\$ 10,000.00	\$ 10,000.00
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>\$ 240,680.00</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 500,680.00</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.



# Village of Hallam in Lancaster County

Line No.	2019-2020 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 124,964.00					\$ 124,964.00
3	Public Safety - Police and Fire	\$ 5,655.00					\$ 5,655.00
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 18,053.00					\$ 18,053.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 19,935.00					\$ 19,935.00
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 3,965.00					\$ 3,965.00
17	Transportation						\$ -
18	Wastewater	\$ 15,215.00					\$ 15,215.00
19	Water	\$ 96,907.00					\$ 96,907.00
20	Other					\$ 10,000.00	\$ 10,000.00
21	Proprietary Function Funds						\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 284,694.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ 294,694.00</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.



# Village of Hallam in Lancaster County

Line No.	2018-2019 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 114,759.00			\$ 18,433.00		\$ 133,192.00
3	Public Safety - Police and Fire	\$ 5,188.00					\$ 5,188.00
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 34,545.00	\$ 79,984.00				\$ 114,529.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 8,559.00					\$ 8,559.00
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 3,336.00					\$ 3,336.00
17	Transportation						\$ -
18	Wastewater	\$ 33,389.00					\$ 33,389.00
19	Water	\$ 22,858.00					\$ 22,858.00
20	Other					\$ 60,000.00	\$ 60,000.00
21	Proprietary Function Funds						\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 222,634.00</b>	<b>\$ 79,984.00</b>	<b>\$ -</b>	<b>\$ 18,433.00</b>	<b>\$ 60,000.00</b>	<b>\$ 381,051.00</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.

## 2020-2021 SUMMARY OF PROPRIETARY FUNCTION FUNDS

**THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY**

**NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.**

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

NAME	<b>Village of Hallam</b>
ADDRESS	<b>PO Box 81</b>
CITY & ZIP CODE	<b>Hallam, NE 68368</b>
TELEPHONE	<b>402-787-0505</b>
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Gary Vocasek	Vicky Polak	Todd Blome
TITLE /FIRM NAME	Chairperson	Clerk	BMG Certified Public Accountants, LLP
TELEPHONE	402-787-0505	402-787-0505	402-483-7781
EMAIL ADDRESS			tblome@bmgcpas.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- ☐ Board Chairperson  
☐ Clerk / Treasurer / Superintendent / Other  
☒ Preparer



Village of Hallam in Lancaster County

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds			
Total Personal and Real Property Tax Requirements	(1)	\$	93,548.06
Motor Vehicle Pro-Rate	(2)	\$	247.00
In-Lieu of Tax Payments	(3)	\$	35,989.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))		\$	-
LESS: Amount Spent During 2019-2020	(5)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$	-
Amount to be included as Restricted Funds ( <u>Cannot Be A Negative Number</u> )	(7)	\$	-
Motor Vehicle Tax	(8)	\$	6,033.00
Local Option Sales Tax	(9)	\$	-
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	31,681.00
MIRF	(12)	\$	-
Motor Vehicle Fee	(13)	\$	2,683.00
Municipal Equalization Fund	(14)	\$	-
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	(16)	\$	<b>170,181.06</b>

Lid Exceptions			
Capital Improvements (Real Property and Improvements on Real Property)		\$	-
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )			
Agrees to Line (6).	(18)	\$	-
Allowable Capital Improvements	(19)	\$	-
Bonded Indebtedness	(20)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)		
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	-
Public Safety Communication Project (Statute 86-416)	(23)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(24)		
Judgments	(25)		
Refund of Property Taxes to Taxpayers	(26)		
Repairs to Infrastructure Damaged by a Natural Disaster	(27)		
<b>TOTAL LID EXCEPTIONS (B)</b>	(28)	\$	<b>-</b>

<b>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	<b>\$ 170,181.06</b>
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

See accompanying summary of significant  
forecast assumptions and accountant's report.

Village of Hallam

IN

Lancaster County

**LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2019-2020 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 238,483.57  
Option 1 - (Line 1)

**OPTION 2**

*Only use if a vote was taken at a townhall meeting to exceed Lid for one year*

Line (1) of Prior Year Lid Computation Form Option 2 - (A)

Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) %

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B) Option 2 - (B)

Calculated 2019-2020 Restricted Funds Authority (Base Amount) Line (A) Plus Line (C) -  
Option 2 - (Line 1)

**CURRENT YEAR ALLOWABLE INCREASES**

**1 BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 %  
(2)

**2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** 2.92 %  
(3)

$\frac{1,173,200.00}{2020 \text{ Growth per Assessor}} \div \frac{21,627,510.00}{2019 \text{ Valuation}} = \frac{5.42}{100 \text{ To get \%}}$

**3 ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE** 1.00 %  
(4)

$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}}$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

**4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** %  
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 6.42 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 15,310.65  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 253,794.22  
(8)

Less: Restricted Funds from Lid Supporting Schedule 170,181.06  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 83,613.16  
(10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.**

## Village of Hallam in Lancaster County

## 2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Total - Must agree to Line 17 on Lid Support Page 8

See accompanying summary of significant forecast assumptions and accountant's report.



## Municipality Levy Limit Form

## Village of Hallam in Lancaster County

**Municipality Levy**

Personal and Real Property Tax Request	(1)		93,548.06
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
	(6)	0.00	
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		93,548.06
Valuation	(9)		23,219,243
Municipality Levy Subject to Levy Authority	(10)		0.402890
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes			0.402890 (A)

**Levy Authority**

Municipality Levy Limit		0.450000
Municipality property taxes designated for interlocal agreements		0.000000
Total Municipality Levy Authority		0.450000 (B)

**Note: (A) must be less than (B) to be in compliance with the Statutes**

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

Village of Hallam  
IN  
Lancaster County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 2nd day of September 2020, at 6:30 o'clock P.M., at Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2018-2019 Actual Disbursements & Transfers	\$ 381,051.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 294,694.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 500,680.00
2020-2021 Necessary Cash Reserve	\$ 34,665.06
2020-2021 Total Resources Available	\$ 535,345.06
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 93,548.06
Unused Budget Authority Created For Next Year	\$ 83,613.16

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 93,548.06
Personal and Real Property Tax Required for Bonds	\$ -

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 2nd day of September 2020, at 6:30 o'clock P.M., at Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2019	2020	Change
Operating Budget	529,115.00	500,680.00	-5%
Property Tax Request	\$ 87,135.61	\$ 93,548.06	7%
Valuation	21,627,510	23,219,243	7%
Tax Rate	0.402892	0.402890	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.375273		

See accompanying summary of significant  
forecast assumptions and accountant's report.

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

**Village of Hallam**

**LancasterCounty**

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
Lancaster County	4/10/18 - ongoing	Law Enforcement services with Lancaster County Board of Commissioners for Sheriff's Office	
Lancaster County	8/19/2003 - ongoing	Uniform Addresses within 1 mile zoning restriction	
Lancaster County Emergency Management	1999 - ongoing	Provide emergency training and assistance to Deputy Directors, Storm Spotters, Homeland Security, grant applications, NIMS compliance,	
Lancaster County / City Libraries	9/1/1981 - ongoing	Provide Bookmobile and Library Services	
Lancaster County, Jefferson County, Gage County, Saline County	12/2/2002 - ongoing	Mutual Aid Agreement 3 & 33 for Fire Protection and Emergency situations	
American Red Cross Cornhusker Regional Chapter	6/30/2010 - ongoing	Use of Hallam Auditorium as an Emergency Shelter during and after a disaster; if available	
Lincoln / Lancaster County Health Department	2/11/2014 - ongoing	Provide Regulation Inspections and Enforcement	
City of Lincoln	10/10/18 - ongoing	Building and Safety plan review.	

Total Amount used as Lid Exemption

\$ -

See accompanying summary of significant forecast assumptions and accountant's report.



**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020**

**Village of Hallam**

**LancasterCounty**

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Village of Hallam

Village of Hallam Water System

Village of Hallam Waste Water Treatment Facility

**Village of Hallam, Nebraska**  
**Summary of Significant Forecast Assumptions**  
**For the Years Ending September 30, 2020 and 2021**

This financial forecast presents, to the best of management's knowledge and belief, the Village's expected summarized financial information for the forecast period. Accordingly, the forecast reflects management's judgment as of August 20, 2020, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring municipalities to file an annual budget with their respective county and the State Auditor's Office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending September 30, 2020

Forecasted results for the year ending September 30, 2020 were calculated by annualizing the results of operations for the period October 1, 2019 through July 31, 2020, with the following adjustments:

- Property tax receipts of \$81,000 were estimated based upon the prior year's tax collections.
- State receipts for State Aid, Highway Allocation, Motor Vehicle Fees, & Municipal Equalization were based upon actual/estimated amounts per the Nebraska State Treasurer.

Forecasted Results for the Year Ending September 30, 2021

Forecasted results for the year ending September 30, 2021 were based upon the forecasted results of operations for the year ending September 30, 2020. With the exception of the items listed below, revenue amounts from 2020 were used for 2021 and expense amounts from 2020 were increased by five percent for 2021.

Revenues:

Property Taxes – The property tax request was set at .402890 which is within statutory levy limits.

Local Receipts: Other – \$50,000 of loan proceeds and \$6,800 of donations collected in 2019-2020 are not expected to be collected in the 2020-2021 fiscal year.

State Highway Allocation and Incentives – The forecasted amounts are according to estimates provided by the Nebraska Department of Roads.

Expenses:

Debt Service – Principal payments on a \$50,000 loan are budgeted to be paid in the 2020-2021 fiscal year.

Street – Street expenses for 2020-2021 were budgeted higher than the five percent increase from 2019-2020 noted above as street expenses for 2019-2020 were lower than usual.

Water – Water expenses for 2020-2021 were budgeted based on prior years as water expenses for 2019-2020 were higher than usual.

Capital Outlay/Capital Improvements – The Village Board anticipates various capital improvements totaling \$200,000 including costs associated with street improvements.

**CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less, and  
b) community colleges, and c) school districts}*

**Tax Year 2020**

*{certification required on or before August 20th, of each year}*

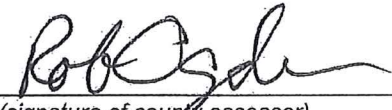
TO: VILLAGE OF HALLAM  
ATTN: VICKI POLAK  
PO BOX 81  
HALLAM, NE 68368

**TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
HALLAM	City / Municipality - 07	1,173,200	23,219,243

\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Robert M. Ogden, Lancaster Assessor/ Register of Deeds hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. ☐13-509 and ☐13-518.

  
(signature of county assessor)

08/13/2020

(date)

CC: County Clerk, Lancaster

CC: County Clerk where district is headquartered, if different county, \_\_\_\_\_

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.



Resolution No. 2020-07

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of the Village of Hallam, Nebraska passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

NOW, THEREFORE, the Governing Body of the Village of Hallam, Nebraska, resolves that:

1. The 2020-2021 property tax request for general purposes be set at \$93,548.06.
2. The total assessed value of property differs from last year's total assessed value by 7.36%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.375273 per \$100 of assessed value.
4. The Village of Hallam, Nebraska proposes to adopt a property tax request that will cause its tax rate to be \$0.402890 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the Village of Hallam, Nebraska will be decreased from last year's budget by 5.37%.
6. A copy of this resolution be certified and forwarded to the County Clerk prior to October 13, 2020.

Motion by Niemeyer, seconded by Burianek to adopt Resolution # 2020-07

Voting yes were Burianek, Taylor, Wink,  
Niemeyer, Vocasek

Voting no were Ø

Dated 9-2-20

Gary Vocasek  
Chairman

ATTEST:

Antonia D Polak

Village Clerk

(SEAL)



# The Voice News

P.O. Box 148  
Hickman, NE 68372-0148

## INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	225260	DUE DATE	9/26/2020
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### BILL TO

Village of Hallam  
P.O. Box 81  
Hallam, NE 68368

THE STATE OF NEBRASKA } ss. Darren P. Ivy, being duly sworn,  
County of Lancaster } says that he is the publisher of

## VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster,  
& Scotts Bluff Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, and Scotts Bluff Counties, Nebraska, and is printed in the English Language weekly at its offices in Hickman and Mitchell, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

1	Successive Week(s)
Beginning with the issue of:	8/27/2020
and ending with the issue of:	8/27/2020
Publisher's fee at Legal Rate is:	<b>\$114.00</b>

*Darren P. Ivy*

Darren P. Ivy, Publisher

### NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 2nd day of September 2020, at 6:30 o'clock P.M., at Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2018-2019 Actual Disbursements & Transfers	\$	381,051.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$	294,694.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$	500,680.00
2020-2021 Necessary Cash Reserve	\$	34,665.06
2020-2021 Total Resources Available	\$	535,345.06
Total 2020-2021 Personal & Real Property Tax Requirement	\$	93,548.06
Unused Budget Authority Created For Next Year	\$	83,613.16

#### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	93,548.06
Personal and Real Property Tax Required for Bonds	\$	-

### NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 2nd day of September 2020, at 6:30 o'clock P.M., at Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2019	2020	Change
Operating Budget	529,115.00	500,680.00	-5%
Property Tax Request	\$ 87,135.61	\$ 93,548.06	7%
Valuation	21,627,510	23,219,243	7%
Tax Rate	0.402892	0.402890	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.375273		

See accompanying summary of significant  
forecast assumptions and accountant's report.

Summary Information	Weekly Cost
2x6 BW - Village of Hallam Notice of Budget Hearing & Budget Summary - Aug. 27	114.00
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 27<sup>th</sup> day of

August, 2020

*Sharon L Gray*  
Notary Public

State of Nebraska - General Notary  
SHARON L GRAY  
My Commission Expires  
August 18, 2023

This document is your Affidavit of Publication and amount that will be on your Invoice.



REGULAR MEETING MINUTES  
HALLAM BOARD OF TRUSTEES  
September 2, 2020  
Hallam Auditorium

The meeting was called to order by Chair, Gary Vocasek at 6:33 p.m.

PRESENT: Chair, Gary Vocasek

TRUSTEES: Brad Niemeyer, Sheila Taylor, Jason Burianek, Bob Wink

CLERK: Robin Likens, Assistant Clerk

GUESTS: Steve Reisdorff, Ryan Hoffman, Todd Blome, Jeanne Egger, Dan Levy,  
Bruce Trautwein, Robin Burianek, Darin Schwaninger, Paul Frerichs

ALL PROCEEDINGS HEREAFTER SHOWN WERE TAKEN WHILE THE CONVENED MEETING WAS OPEN TO ATTENDANCE OF THE PUBLIC.

**1. PETITIONS-COMMUNICATIONS-CITIZENS CONCERNS:**

It was commented that the noise from Monolith is better. The estimated water usage is also less from Monolith than expected.

**2. SPECIAL ORDER OF BUSINESS:**

**A. Todd Blome: Budget Hearing**

The budget meeting was called to order by Niemeyer and second by Wink at 6:37. Majority agree to leave the levy rate the same. There are three areas need to be compliant: 1. Lid count 2. Levy rate 3. Budgeting cash reserve numbers. Village of Hallam is in compliance with all three. Taylor made the motion, second by Burianek to increase the restricted funds by 1%. Burianek – yes, Taylor – yes, Wink – yes, Niemeyer –yes, Vocasek-yes. Niemeyer made the motion, second by Wink to approve the budget. Burianek – yes, Taylor – yes, Wink –yes, Niemeyer –yes, Vocasek-yes. Niemeyer made the motion, second by Taylor to approve the resolution, 2020-07. Burianek – yes, Taylor – yes, Wink –yes, Niemeyer –yes, Vocasek-yes. Taylor made the motion, second by Niemeyer to end the budget hearing at 6:53 p.m.

**B. One- and Six-year plan: Public Hearing**

Taylor made the motion, second by Burianek to open One- and six-year plan at 7:04 p.m.

This is a planning document that is required by the state. It is reviewed annually with the budget. Discussion of putting culvert in west side of town on main street from west side of drive of old gas station to corporate city limits.

Niemeyer made the motion, second by Wink to end one-and six-year plan at 7:22.

Niemeyer made the motion, second by Taylor to approve the One- and Six-year plan resolution 2020-08 once revised to add west main street. Burianek – yes, Taylor – yes, Wink –yes, Niemeyer –yes, Vocasek-yes.



**C. Snow removal bids posted**

The advertisement, specifications and map were approved to post to receive bid for snow removal by October 7, 2020. Niemeyer made the motion, second by Taylor. Burianek – yes, Taylor – yes, Wink -yes, Niemeyer -yes, Vocasek-yes.

**D. Rental auditorium for September 20<sup>th</sup> or September 27<sup>th</sup>.** No action taken.

**E. Interlocal agreement for Hallam Road.**

Taylor to talk with Lancaster County to see what costs would be and benefit of going into an agreement with them to help maintain road and road signs.

**F. Purchase of water diverter.**

Motion by Wink, second by Niemeyer to purchase an additional water diverter. Cost is \$124.00. Would be helpful when flushing hydrants and could complete flushing more often.

**G. Village Personal and Employee Review, in Executive session.**

Taylor made the motion, second by Niemeyer to go into executive session at 7:38 p.m. Burianek made the motion, second by Taylor to come out of executive session at 8:02 p.m.. Attorney, Steve Reisdorff, stated that the Village Board met in short executive session for the good of the Village. Out of executive session Vocasek made a motion, Burianek second to leave village personnel as is and wages as is. Will revisit and do wage review in January.

**H. Sump pump inspections.**

Discussion of where at with sump pump locations. Board members will continue to pursue. If need be will have plumber come in and inspect.

**I. Water Valve Report.**

2" lines should be abandoned and filled up. Look at other ones that had issues with to find out the issue. In future schedule two or three weeks before they come so can let residence know.

**J. Trees on Main Street.**

Fungus and Japanese Beetles causing problems. Little late in year to spray.

**3. RESOLUTIONS & ORDINANCES:**

Passed Resolution 2020-07

Passed Resolution 2020-08

**4. OFFICERS AND SUB-COMMITTEE REPORTS:**

**A. POLICE REPORT**

Jordan Funk is the new deputy

**B. UTILITIES**

September 12, 2020 run generator.

Monolith will adopt the highway into Hallam for the cleanup.

**C. PUBLIC SAFETY**

Taylor buy two stop signs.

**D. FINANCE/PERSONNEL**

General Fund: \$187,915.33; Cemetery: \$40,311.92; Park: \$2,045.45; Keno: \$12,739.94; Keno Reserve: \$10,216.44; Water Deposit: \$1,506.41; Claims: \$12,185.88.

**E. STREETS**

Discussion of working with Monolith to do a street easement north of Vocasek's; to extend Walnut street to the east if need to in the future.

**F. PARK/AUDITORIUM**

Taylor order swings to replace broken ones. Burianek will purchase supplies needed to fix other playground equipment. Robin Burianek and the Hallam Community Connection will begin their first fundraiser in October. They will be collecting shoes. The goal is to for new playground equipment for children and adults. Will continue to look for someone to bid on caring for the auditorium floor.

**5. CONSENT AGENDA:**

**A.** Minutes: August5,2020

**B.** Treasurer's Report

**C.** Regular Claims – Bills

**D.** Special Claims – Bills

Taylor made the motion, second by Niemeyer to approve consent agenda. Burianek – yes, Taylor- yes, Wink-yes, Niemeyer- yes, Vocasek – yes.

**6. ADJOURNMENT:**

Niemeyer made the motion, second by Taylor to adjourn at 8:55 p.m. Burianek – yes, Taylor- yes, Wink-yes, Niemeyer- yes, Vocasek – yes.

Next Regular Meeting: Wednesday, October 7, 2020

ATTEST: \_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Village Clerk – Assistant

I, the undersigned, Village Clerk for the Village of Hallam, Nebraska, hereby certify that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the Village Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that the said minutes were in written form and available for the public inspection within 10 days and prior to the convened meeting of said body; that all news media requesting notification concerning the meeting of said body were provided advance notification of the time, and place of said meeting and the subject to be discussed in said meeting.